19 36–37–38–39 **File No.** 514/36

A CLASS P.W.

DEPARTMENT

E L. BRANCH

Subject:— Electric Water — Heaters
Classifications of — as an
Item of furniture.

A (K) 1936-39

E L. Br.

File No. 574/36

Sto. Sectt. Slip 24-A

Std. Sectt. 78A o.

G.R., G D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET (B)

Subject :—

File No. 514/36

P. W. DEPT.

EC. BRANCH.

References :—

Date.	To whom sent.	Notes and instructions.

Electric water-heater in Government buildings: Orders regarding the classification of--

GOVERNMENT OF BOMBAY.

Public Works Department.

Resolution No.514/36.

Bombay Castle, 5th March 1937.

D.1 Letter from the Accountant General, Bombay, No.W.M.923, dated 11th July 1936:-

"I have the honour to forward herewith for information a copy* of letter No.T. 458-Adm.II/96-36, dated 29th June 1936, from the Auditor General in India addressed to the Accountant General, Madras, together with its accompaniment* conveying the decision of the Government of India that an electric water-heater should be classified as 'furniture'. In this connection attention is invited to Government Resolution Public Works Department, No.3395/27, dated 23rd October 1930 regarding the classification of ~~'Fridaires'~~ Frigidaires."

D.2 Memorandum from the Electrical Engineer to Government No.G.91/2441, dated 9th Juary 1937:-

* * * * * * *

"2. Electric water-heaters installed in Government buildings, other than Government Houses, may also be treated as articles of furniture, as has been done in the case of Frigidaires. The undersigned considers that rent at 20 per cent. on the capital cost as detailed below would be a fair and reasonable charge for a water-heater installed by Government at their cost:-

Interest	6 per cent
Maintenance	4 per cent
Depreciation (including renewals and replacements) ..	10 per cent.
	20 per cent."

W.A. 18/6/36

.../...

RESOLUTION.--The decision of the Government of India that an electric water-heater be treated as an article of furniture, referred to in the Accountant General's letter No. W.M. 923, dated 11th July 1936, should be accepted.

2. Rent at the rate of 20 per cent of the capital cost should be charged for an electric water-heater installed at the cost of Government.

By order of the Governor in Council and of the Government of Bombay

(Transferred Departments),

Sd/- 25/3/37

(R.A.FITZHERBERT),

Deputy Secy. to Govt.

To

The Finance Department (with copies of notes).
All other Departments of the Secretariat (except the Separate Department).
The Military Secretary to His Excellency the Governor.
The Commissioners of Divisions.
The Electrical Engineer to Government.
The Consulting Public Health Engineer to Govt.
All Superintending Engineers.
The Accountant General, Bombay.
The Registrar of His Majesty's High Court of Judicature, Appellate Side, Bombay.
The Prothonotary and Senior Master, His Majesty's High Court, Bombay.
All other Heads of Offices under the several Departments of the Secretariat.

*Printed as accompaniments to this Resolution.
+ By letter.

L.P.W.D.T.242

No. of 1937.

Copy forward for information and guidance to

Id/-25/3/37.

... ...

CKK.

Accompaniment to Government Resolution Public Department, No.514/36, dated the 5 th March 1937.

Copy of letter No.T.478-Adm.II/06-30, dated the 29th June 1936 from the Auditor General in India, Simla, to the Accountant General, Madras, and to all other Civil Accounts Generals and Comptrollers, with accompaniment regarding classification of electric water-heater.

With reference to your letter No.W.H.F.GH.1079* dated the 12th March 1936, on the subject mentioned above, I have the honour to state that the Government of India have decided that an electric water-heater should, like a Frigidaire, be classified as furniture.

Copy* of a letter No.W.H.F.GH. 1079, dated the 12th March 1936, from the Accountant General, Madras, to the Auditor General in India, New Delhi, regarding provision of an electric water-heater at the Government House, Madras--Classification of charge.

I have the honour to state that the Military Secretary to His Excellency the Governor of Madras forwarded to this office for preaudit an estimate for Rs.285 for provision of an electric water-heater at the Government House, Madras, and proposed that the expenditure thereon should be met from the Public Works Department grant under "41-Civil Works-Provincial--Reserved".

2. It was held by this office that the supply of the electric water-heater was similar to that of a "Frigidaire" which has been treated as an article of furniture with reference to the Government of India decision communicated with your No.1568-Adm.185-30, dated the 1st September 1930. ~~1930~~, and that the expenditure on the estimate should be met ~~from~~ out of the furniture grant of His Excellency the Governor. The Military Secretary has, however, now expressed the opinion that it should not be treated as an article of furniture as it is a fixture and does not replace any existing type of furniture. He considers that it should come under the same category as ordinary water boilers

../...which are

which are provided by the Public Works Department and thatthe source of energy should make no difference in the matter of it classification. He has also referred to the list of articles not considered as items of furniture appearing in paragraph 11 on page 5 of Mr. Knapp's Report(*) of 1913 according to which electric appliances, cooking apparatus, kitchen ranges, etc., are not to be classified as furniture and holds that even the "Frigidaire" in virtue of its being an electrical appliance should also have been considered as excepted article: the only argument in favour of its classification as furniture by the Government of India being, according to him, the fact that it replaced the old ice box which was an article of furniture.

3. I have provisionally accepted the classification proposed by the Military Secretary to His Excellency the Governor, but as the matter does not appear to me to be quite free from doubt, I request the favour of your authoritative ruling thereon.

(*) Appendix I to Government of India, Home Department, Resolution No.538-C/563(c), dated the 10th December 1915.

CKK.

No. .....

Page 253, Rule 860 -

Insert the words "or an electric water-heater" after the word "refrigerator" in the first line of the Note ~~included~~ instead below this rule by correction slip No.598 dated 24th June 1935.

(G.R., P.W.D., 514/35, dated 5th March 1937.)
(correction No. Financial Publication No.V.
2nd Edition,
Volum e I, dated 1937.)

Id.

CKK.

No.....

Page 247, Rule 851 (a) -

Insert the words "or an electric water-heater" after the word "refrigerator" in the first line of the Note inserted below this rule by item (iv) of correction slip No.595 dated 24th June 1935.

(G.R., P.W.D., 514/36 dated 5th March 1937.)

(Correction No. , Financial Publication No.V. 2nd Edition. Volume I, dated 1937.)

CKM.

No.5704/E.

Finance Department.

Bombay Castle, 20th April 1937.

Subject:-Fundamental Rule 45:

Amendments of Rules made thereunder.

Memorandum.

The undersigned presents compliments to the Accountant General and, with reference to Government Resolution, Public Works Department No.514/36 dated 5th March 1937, is directed to state that the accompanying correction slips to the Bombay Civil Services Rules Manual will be issued in due course.

By order of His Excellency the Governor of Bomb

Sd/-.....

for H. V. R. IENGAR,

Deputy Secretary to Government of Bombay,

Finance Department.

Accompaniment:- Correction slips.

Copy with a copy of the accompaniments to all Departments of the Secretariat (except the Separate Department).

Id.

CKK.

Telegraphic Address-ACCOUNTS.

It is requested that, future communications on this subject, the No. and date of this letter, and the distinguishing letters above the No. as given opposite, may be quoted and the reply addressed to--

THE ACCOUNTANT-GENERAL,
FORT, BOMBAY.

No.W.M./290.

Bombay, the 7 May, 1937.

From

THE ACCOUNTANT-GENERAL, BOMBAY,

To

THE SECRETARY TO GOVERNMENT-
PUBLIC WORKS DEPARTMENT,
BOMBAY.

SUBJECT:- Classification of Electric Water heaters Inclusion of orders - Re - In the Bombay Public Works Department Manual.

Sir,

Adverting to G.R.P.W.D.No.514/36, dated the 5th March 1937, issuing orders on the subject cited above I have the honour to request that these orders may kindly be incorporated in Appendix 33 to the Bombay Public Works Department Manual Rule 21.

I have the honour to be,

Sir,
Your most obedient servant.

Sd/-.....

DEPUTY ACCOUNTANT GENERAL.

CKK.

N- O T E.

I agree entirely with the first part of C.E.'s. note i.e. that Electric water heaters which form a part of a central water installation for heating a house and/or providing hot water on tap at several points in a house should be classified as fixtures and provided by Government.

2. I think however that in addition any electric water heater or electric heater which is placed in a fixed position and fixed to the walls, floor or ceiling of any Government building should similarly be classified as a fixture and that the classification of furniture should apply only to portable apparatus, supply to which is given through a removable electric plug in a wall socket .

3. Also, I think provision must be made for classification in such cases where portable heaters are provided in non-residential buildings as well as in residences for apparatus other than those covered by Government letter No.1615-62-B., dated 4-4-36. In such cases I consider apparatus should be supplied by or through the local electrical Executive Engineer if paid for from any Government fund, on a contribution basis and should be taken on the books of that division for maintanance. I do not think that Government will be sufficiently protected by the mere proviso that the apparatus should be supplied by the occupants after consulting the local Electrical Executive Engineer.

4. I suggest therefore that the following be the "note" to be issued.

..../...

(i) Electric heaters and water heaters which are fixed to the walls, floors or ceilings of Government buildings shall be classified as fixtures and provided by Government the cost being added to the capital cost of the electric installation for the purpose of calculating house rent under F.R. 45-A or electric rent under F.R. 45 B as the case may be.

(ii) Portable heaters or water heaters which obtain their electrical energy by means of a moveable plug ina socket in the wiring system may be classed as furniture. But the supply-

(a) in residential buildings must be governed by B.G., P.W.D.No.1615/62-B., dated 4-4-36 and No.1464-B., dated 7-4-37, and

(b) in non-residential buildings must be governed by para. 3 appendix 3 of Bengal Financial Rules.

Sd/- J.D.A. Vincent,
17-11-37.

Copy of letter No. T-458-Adm.II/96-36 dated the 29th June 1936 from the Auditor General in India, Simla to the Accountant-General, Madras.

Subject:- Classification of Electric water-heater.

With reference to your letter No.W/N.P.GH.1079, dated the 12th March 1936, on the subject mentioned above, I have the honour to state that the Government of India have decided that an electric water-heater should, like a Frigidaire, be classified as furniture.

CKK.

Copy of letter No.1264 F. dated the 16th February 1938, from the Deputy Secretary to the Government of Bengal, Finance Department, to the Secretary to the Government of India, Finance Department.

Subject:- Classification of electric water heaters, electric heaters etc.

I am directed to address the Government of India on the question of classification of Electric water-heaters, etc. installed in residential buildings owned by Government and in this connection to forward herewith a copy of a note dated 17th November 1937, on the question, by Superintending Engineer, Electric Circle.

The Communication and Works Department of this Government who agree with the views expressed by the Superintending Engineer, have suggested that only "portable heaters or water heaters which obtain their electrical energy by means of a moveable plug in a socket in the wiring system should be classified as furniture and that other electric heaters or water heaters which are fixed to walls, floors or ceiling of Government buildings should be classified as fixtures and accordingly installed at public expense.

It appears from the Auditor General's letter No. T-458-Adm.II/96-36 dated 29th June 1936 (copy enclosed addressed to the Accountant General, Madras, a copy of which was sent to this Department by the Accountant-General, Bengal, that, the Government of India have decided that an electric water-heater should, like a frigidaire, be classified as a furniture. It is not clear as to whether the aforesaid decision specifically relates to portable electric water heaters only. In the circumstances I am to request that, if there is

.../..

Telegrams:
"LABOUR"

GOVERNMENT OF INDIA

Department of Labour.

No. B 16

Dated Simla, the 31st May 1938.

From

N. Mahadeva Ayyar, Esquire, I.C.S.,

Deputy Secretary to the Government of India,

To

The Secretary to the Government of Bengal,

Finance Department.

Subject:- Classification of electric water heaters, electric heaters, etc.

.....

Sir,

In reply to your letter No.1264-F, dated the 16th February 1938, on the subject mentioned above, and in supersession of the decision communicated in letter No.T-458-Adm.II/96, dated the 29th June 1936, from the Auditor General in India to the Accountant General, Madras. I am directed to say that the Government of India agree with the view of the Government of Bengal that only "portable" heaters or water heaters which obtain their electrical energy by means of a moveable plug in a socket in the wiring system should be classified as furniture and that other electric heaters or water heaters which are fixed to walls, floors or ceilings of Government buildings should be classified as fixtures.

I have the honour to be,

Sir,

Your most obedient servant,

Sd/-.....

Deputy Secretary to the Government of India.

D.A .- Nil.

ASR/27.5

Copy, with a copy of the letter referred to. forwarded to all other Provincial Governments and local Administrations, Departments of the Government of India and the Chief Engineer, Central Public Works Department.

By order, etc.,

Sd/-...

Assistant Secretary to the Government of India.

Copies may be sent to the Secy. to the Governor and the Chief Secretary.

Sd/- .....

6.6.38.

CKK.

7/6

8/6

Copy of Government of India, Department of Labour letter No.B-16, dated Simla, the 31st May 1938, to The Secretary to the Government of Bengal, Finance Department.

Subject:- Classification of electric water heaters, electric heaters etc.

In reply to your letter No.1264-F. dated the 16th February 1938, on the subject mentioned above, and supersession of the decision communicated in letter No-T-458-Adm.II/96, dated the 29th June 1936, from the Auditor General in India to the Accountant General, Madras, I am directed to say that the Government of India agree with the view of the Government of Bengal that only "portable" heaters or water heaters which obtain their electrical energy by means of a movable plug in a socket in the wiring system should be classified as furniture and that other electric heaters or water heaters which are fixed to walls, floors or ceilings of Government buildings should be classified as fixtures.

Copy of letter No.1264 F, dated the 16th February 1938, from the Deputy Secretary to the Government of Bengal, Finance Department, to the Secretary to the Government of India, Finance Department.

Subject:-Classification of electric water heaters, electric heaters etc.

.....

I am directed to address the Government of India on the question of classification of Electric water-heaters, etc. installed in residential buildings owned by Government and in this connection to forward herewith a copy of a note dated 17th November 1937, on the question, by Superintending Engineer, Electric Circle.

..../...

The Communication and Works Department of this Government who agree with the views expressed by the Superintending Engineer, have suggested that only "portable" heaters or water heaters which obtain their electrical energy by means of a moveable plug in a socket in the wiring system should be classified as a furniture and that other electric heaters or water heaters which are fixed to walls, floors or ceiling of Government buildings should be classified as fixtures and accordingly installed at public expense.

It appears from the Auditor General's letter No.T-458-Adm.-96-36 dated 29th June 1936 (copy enclosed) addressed to the Accountant General, Madras, a copy of which was sent to this Department by the Accountat-General, Bengal that, the Government of India have decided that an electric water-heater should, like a frigidaire, be classified as furniture. It is not clear as to whether the aforesaid decision specifically relates to portable electric water-heaters only. In the circustances I am to request that, if there is no objection, this Department may be furnished with the views of the Government of India on the above subject, and with copies of any relevant papers bearing on the point.

N o t e -

I agree entirely with the first part of C.E.'s note i.e. that Electric water heaters which form a part of a central water installation for heating a house and/or providing hot water on tap at several points in a house should be classified as fixtures and provided by Government.

2. I think however that in addition any electric water heater or electric heater which is placed in a fixed position and fixed to the walls, floor or ceiling of any Government Building should similarly be classified as a fixture and that the classification of furniture should apply only to

portable/.....

portable apparatus the electric supply to which is given through a removable electric plug in a wall socket.

3. Also, I think provision must be made for classification in such cases where portable heaters are provided in non-residential buildings as well as in residences for apparatus other than those covered by Government letter No.1615/62 -B., dated 4-4-36. In such cases I consider apparatus should be supplied by or through the local Electrical Executive Engineer if paid for from any Government fund, on a contribution basis and should be taken on the books of that division for maintenance. I do not think that Government will be sufficiently protected by the mere proviso that the apparatus should be supplied by the occupants after consulting the local Electrical Executive Engineer.

4. I suggest therefore that the following be the "note" to be issued.

(i) Electric heaters and water heaters which are fixed to the walls, floors or ceilings of Government buildings shall be classified as fixtures and provided by Government the cost being added to the capital cost of the electric installation for the purpose of calculating house rent under F.R.45-A or electric rent under F.R.45-B as the case may be.

(ii) Portable heaters or water heaters which obtain their electrical energy by means of a moveable plug in a socket in the wiring system may be classified as furniture.

But their supply-

(a) in residential buildings must be governed by B.G., P. W.D. No.1615/62-B., dated 4-4-36 and No. ~~4646~~ 1464-B., dated 7-4-37, and

(b) in non-residential buildings must be governed

by para.3 appendix 3 of Bengal Financial Rules.

Sd/- J.D.A.Vincent.
17-11-37.

Copy of letter No.T-458-Adm.II/96-36 dated the 29th June 1936 from the Auditor General in India, Simla to the Accountant-General, Madras.

Subject:- Classification of Electric Water heater-

With reference to your letter No.W/N.P.GH.1079, dated the 12th March 1936, on the subject mentioned above, I have the honour to state that the Government of India have decided that an electric water-heater should, like a Frigidaire, be classified as furniture.

TRUE COPY.

CKK.

Sd

Telegraphic Address- ACCOUNTS.

It is requested that,in future communications on the subject, the No.and dated of this letter and the distinguishing letters above the No.as given opposite may be quoted and the reply addressed to--
THE ACCOUNTANT GENERAL FORT,BOMBAY.

No.W.M. 700.

Bombay, 4 July 1938.

From

THE ACCOUNTANT GENERAL.

BOMBAY.

To

The Secretary to Government

P.W.D., Bombay.

Subject:- Classification of Electric Water heater, electric heaters etc.

Sir,

I have the honour to forward herewith for the information of Government a copy of letter No.B.16 dated 31st May 1938 from the Government of India (Department of Labour) addressed to the Secretary to the Government of Bengal, Finance Department, on the subject noted above for such action as may be considered necessary.

I have the honour to be,

Sir.

Your most obedient servant,

Sd/---

Asstt. Accounts Officer.

CKK.

FINANCE DEPARTMENT.

According to B.C.S.R.851 (a) as amended by correction slip No.969 dated 30.4.37, where an electric water-heater has been installed under the special orders of Govt. at their cost, it should be treated as an article of furniture and rent therefore is to be charged at 20% of its capital cost. The Govt. Of India have now ruled that -

(a) Water-heaters which obtain their electrical energy by means of a moveable plug should be classified as furniture and that -

(b) Water-heaters which are fixed to walls, floors or ceilings of Govt. buildings should be classified as fixtures.

The P.W.D. proposes to accept the Govt. of India ruling. This ruling is not binding on us. From para.4 at page 25 ante it will be seen that in regard to (b) above the cost will be added to the capital cost of the electric installation for the purpose of calculating the standard rent and thant no separate rent in addition to the standard rent will be recovered as in the case of (a) above. Before agreeing to the classification proposed by the P.W.D. it seems necessary to know the comparative costs of the two types of the water-heaters and whether the percentage of rent proposed to be recovered in the case of (b) above will be on an economic basis. The P.W.D. may be requested to furnish this information in the first instance. That Deptt. may also consider the proposed classification of water-heaters as fixtures with reference to Note 1 below B.C.S.R.845. (According to the position explained in the above note it would appear that water-heaters mentioned against (b) above will have to be treated as fittings).

So far as I know the question of electric water-heaters is not an important one in this province. I can think of only one case and that is the proposed installation of geysers in the Chief Justice's bungalow.

The proposed amounts practically to charging only 6% on such installations, instead of 20%, by way of rent. A charge of 6% assumes a life of not less than 20 years. I have no idea of the life of a geyser is so long - I should have thought it much shorter - but if P.W.D. puts the life of such fixtures at not less than 20 years F.D. may agree to the proposal.

Id. 1/8/38.

u.o.r. to P.W.D. dated 1.8.38.

On.

The papers may be referred u.o. to the El.Engr. to Government with reference to the concluding portion of Mr. Bolton's note above.

Id.
4.8.38.

Id.
8/8/

U.o. to El.Engr. to Govt.

CKK.

Below U.O.R.No.514/36 dated the 9th August 1938, from Government in the Public Works Department.

No.GIII/2437 of 1938.

Bombay, 20th October 1938.

Returned with compliments.

2. The cost of a portable water heater is Rs.40/- on an average, and of a geyser or storage heater generally fixed to walls, etc., Rs.120/- to Rs.250/- according to its size and capacity.

3. The life of a portable water heater or a geyser is about ten years. The rent prescribed for a water heater which is classified as furniture is 20% on the capital cost, which is made up as under:-

Interest	6%
Maintenance	4%
Depreciation (including renewals and replacements)	10%
Total	20%.

4. A geyser or storage water heater fixed to walls, etc. forms an integral part of the electric installation and as such should be treated as a fitting for the purpose of rent.

Sd/-.....

Electrical Engineer to Government.

CKK.

514/38.

On

The information furnished by the Electrical Engr. to Government may be shown u.o. to the Fin.Deptt. with reference to the concluding portion of Mr. Boldon's note dated 1-8-38.

Id.

21/10/38.

Id.

21/10/

U.O.'d
U.O. to F.D. dt. 27-10-38

Finance Department.

Submitted with reference to Deputy Secy.'s note of 1-8-1938.

2. The information supplied by the Electrical Engr. to Govt. is as follows:-

	Life.	Cost. Rs.	% of rent.
(1) Portable water heater.	10 years.	40	20%
(2) Geysers or Storage heater generally fixed to the wall.	10 years.	100 to 350 accor- ding to size and capacity.	Not stated.

Id. 20/10/

(1) above.- Please see note 2 below B.C.S.R. 851 (a). It has been laid down that where an electric water-heater has been installed under the Special orders of Government at their cost it should be treated as an article of furniture and that rent should be charged at 20% and the installation presents no difficulty.

(2). The Electric Engr. remarks that the Geysers or Storage water-heaters fixed to walls form an integral part of an electric installation and as such should be treated as a fitting for the purposes of rent. This would mean that the installation would be considered as a normal fitting, Govt. recovering on the additional cost,

Not necessary.

P 24

cost, rent at 6% of the capital cost and nothing if the occupant is paying rent at 10% of his emoluments or entitled to rent concessions. When the life of this installation is only 10 years and the cost more than three times that of the portable geysers in respect of which 20% is recoverable it would certainly not be advisable to amend our rules laying down that geyser or storage ~~chata~~ heater fixed to walls should be treated as an ordinary fitting.

As secy. P.W.D. says Govt. would not sanction them if the rent was under 10% of the pay of the same occupant.

As pointed out by D.S. the question of water heaters is not an important one in this province and if they are required in special cases necessary provision has been made in note 2 below B.C.S.R. 851 (a) and no further amplification of our rules seems necessary as has been done by the G. of I. No action need be taken on the Government of India communication. The P.W.D. may be informed accordingly.

On further consideration I do not see any great objection to adopting the G. of I. issues. The ~~requirements~~ requirements ~~arguments~~ in ~~order~~ office notes would officially after equally to electric light fittings vis-a-vis lamps.

Id. 22/11/38.

Secy.

It seems of little use issuing amending G.R's and correction slips in a matter of no ~~part~~ practical information. I suggest, therefore, that the papers be filed (on this ground, of course, we might just as well not have issued the G.R. ~~of~~ Page 11)

Id. 23/10/

u.o. to P.W.D. dated 25.11.38. P.W. Dept.

ON The suggestion made above by the Secretary F.D. may be accepted and the papers recorded after u.o. to El. Engr. to Govt. and the A.G.Bombay.

Id. 1/12/38. Id. 2/12/

~~u.o. to the Elec. Engg. to~~ CKK Uo to the El. Engr. to Govt. and the A.G. Bombay dt. 3-12.

Below U.O.R.No.514/36 dated the 3rd December 1938, from Government in the Public Works Department.

.....

No: GIII/3001 of 1938.

Bombay, 7th December 1938.

Seen and returned, with compliments.

...

Sd/-...

Electrical Engineer to Govt.

WM/223. Id.

Through

The Accountant General,

Bombay.

514/36.

No.514/36 M

B.C. 5th January, 1939.

Classification of electric water heaters, electric heaters, etc.

...

MEMO.

The u.s.p.c. to the A.G.Bombay. and with reference to his letter No. W.M. 700, dated 4.7.38, on the subject mentioned above. is directed to state that no action is considered necessary by Government on the letter from the Government of India (Department of labour) No.B16, dated 31-5-38, addressed to the Secretary to the Govt. of Bengal, Financial Department.

G.R.
3/1/39-

By order of the G . of Bombay.

Id.
4/1/

CKK.

Dy Secy.

F.D. 2534/33/19092

P.W. DEPARTMENT.

.....

(M.B.) Submitted with reference to this Department U.O.R. dated the 21-11-41.

2. The Government of India have decided that for the purposes of proviso (VI) to clause II of F.R. 45-A and F.R.45-B electric lifts should be considered as "fittings" of buildings for the purpose of assessing rent. The F.D. wants to know whether it is necy. for this Government to follow the Govt. of India's classification. If approved, the El. Engr. to Govt. may be requested u.o. to advise on the point. It may be stated that Govt. of India's Classification regarding 'water heaters' has not been followed by this Government.

Id. D.B.P.
3-12-41. (Through A.B.)

Id. D.N.D.
4-12-41.

El.Engnr. to Government may see u.o. and advise.

Id. R.H.H.
4-12-

~~and~~ with file 514/36 and copies of corrn.slips. U.O. to El. Engnr. to Government dated 5-12-41.

Below U.O.R. No. F.D. 2534/33/19092 dated the 5th December 1941, from Govt. in the Public Works Deptt.

No.G.2/3304 of 1942.

Bombay, 10th January 1942.

Returned with compliments.

A passenger lift is not by itself an electric fitting but is worked by motor and controller both operated by electricity. It is, therefore, stated that a passenger lift complete with all accessories may be considered as an electric installation and not an electric fitting.

Sd/-.....
~~El E~~ El. Engr. to Govt.

(M.B.) Submitted with reference to Government U.O.R. dated the 5-12-41.

2. This Deptt. may agree with the view of the El. Engnr. to Govt. (vide his Memo. overleaf) and the papers may be retunred U.O. to the F.D.

(through A.B. and A.E.)

Id. D.S.P.

15-1-42.

Yes,

Id. R.H.H.

15-1-

Id. C.E.A.

15-1-

* U.O. to F.D. dt. 21-1-42.

Id. D.N.D.
15/1/42.

Id. A.Y.N.

15/1/42-

and issued

Id. 21/1/42

.X. with Copies of Corrn. slips.

Id. 25/1/

wdh
19/6/56.

CKK.